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CERTIFICATE No. 8261DEPARTMENT OF REVENUE
STATE OF OREGON
Inheritance and Gift Tax DivisionSalem, Oregon 97310 DETERMINATION OF TAX
(ORS 118.180)COUNTY Klamath
PROBATE NO. Unprobated
FILE NO. -**Inheritance Tax Certificate**
(ORIGINAL)

I, C. H. Mack, Director, do hereby certify that, pursuant to the Inheritance Tax Law of Oregon, no inheritance tax has been found due from the Estate of John M. Matney, deceased, who died on or about the 6 day of May, 1971.

The following described real property (a) located outside the county of probate, or (b) included in an unprobated estate was considered in determining no tax liability:

Parcel 1: Beg. at a pt. on the N. right of way line of the County Road, which pt. is S. 89°33' W 1894.3' and N. 0°27' W 30' from the iron axle which marks the SE corner of the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Sec. 25, Tp. 39 S., R. 9 E of the W.M., in Klamath County, Ore., and running thence N. 0°27' W. 276.3', thence S. 89°33' W. 454.9', thence S. 47°55' E. 408.7', thence N. 89°33' E. 153.7' to the pt. of beg., said tract being a portion of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said Sec. 25.

Parcel 2: A portion of NE $\frac{1}{4}$ of Sec. 25, Twp. 39 S., R. 9, E.W.M. Klamath County, Oregon.

Parcel 3: A tract of land situated in the NE $\frac{1}{4}$ of Sec. 25, Tp. 39S., R. 9 E.W.M. Klamath County, Oregon.

Parcel 4: A portion of NE $\frac{1}{4}$ of Sec. 25, Tp. 39 S., R. 9 E.W.M., Klamath County, Oregon.

DATED at Salem, Oregon, this 13 day of August, 1971.

C. H. MACK, Director

By Trudy Coats

Audit Supervisor

Inheritance Tax Division

SP*18985-170

GC:vh

STATE OF OREGON; COUNTY OF KLAMATH; ss.

Filed for record at request of Boivin & Boivinthis 16th day of August A. D., 1971 at 3:18 o'clock P M., and duly recorded inVol. M. 71 of INHERITANCE TAX RECEIPTS Page 8570

Fee \$1.50

WM. D. MILNE, County Clerk

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By Hazel Brazil